

# 52.230-1 Cost Accounting Standards Notices and Certification.

As prescribed in 30.201-3 (a), insert the following provision:

Cost Accounting Standards Notices and Certification (Jun 2020)

Note: This notice does not apply to small businesses or foreign governments. This notice is in three parts, identified by Roman numerals I through III.

*Offerors shall* examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant contract.

If the *offeror* is an educational institution, Part II does not apply unless the contemplated contract will be subject to full or modified CAS coverage pursuant to 48 CFR 9903.201-2(c)(5) or 9903.201-2(c)(6), respectively.

## I. Disclosure Statement-Cost Accounting Practices and Certification

(a) Any contract in excess of the lower CAS threshold specified in Federal *Acquisition* Regulation (FAR) 30.201-4(b) resulting from this *solicitation* will be subject to the requirements of the Cost Accounting Standards Board (48 CFR chapter 99), except for those contracts which are exempt as specified in 48 CFR 9903.201-1.

(b) Any *offeror* submitting a proposal which, if accepted, will result in a contract subject to the requirements of 48 CFR chapter 99 *must*, as a condition of *contracting*, submit a Disclosure Statement as required by 48 CFR 9903.202. When required, the Disclosure Statement *must* be submitted as a part of the *offeror's* proposal under this *solicitation* unless the *offeror* has already submitted a Disclosure Statement disclosing the practices used in connection with the *pricing* of this proposal. If an applicable Disclosure Statement has already been submitted, the *offeror may* satisfy the requirement for submission by providing the information requested in paragraph (c) of Part I of this provision.

Caution: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement *shall not*, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to practice for *pricing* proposals or accumulating and reporting contract performance cost data.

(c) Check the appropriate box below:

(1) ☐ *Certificate of Concurrent Submission of Disclosure Statement*. The *offeror* hereby certifies that, as a part of the *offer*, copies of the Disclosure Statement have been submitted as follows:

(i) Original and one copy to the cognizant Administrative *Contracting Officer* (ACO) or *cognizant Federal agency* official authorized to act in that capacity (Federal official), as applicable; and

(ii) One copy to the cognizant Federal auditor.

(Disclosure *must* be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms *may* be

obtained from the cognizant ACO or Federal official.)

Date of Disclosure Statement: \_\_\_\_\_ Name and Address of Cognizant ACO or Federal Official Where Filed: \_\_\_\_\_

The *offeror* further certifies that the practices used in estimating costs in *pricing* this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement.

(2) ☐ *Certificate of Previously Submitted Disclosure Statement.* The *offeror* hereby certifies that the required Disclosure Statement was filed as follows:

Date of Disclosure Statement: \_\_\_\_\_ Name and Address of Cognizant ACO or Federal Official Where Filed: \_\_\_\_\_

The *offeror* further certifies that the practices used in estimating costs in *pricing* this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement.

(3) ☐ *Certificate of Monetary Exemption.* The *offeror* hereby certifies that the *offeror*, together with all divisions, subsidiaries, and *affiliates* under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted. The *offeror* further certifies that if such status changes before an award resulting from this proposal, the *offeror* will advise the *Contracting Officer* immediately.

(4) ☐ *Certificate of Interim Exemption.* The *offeror* hereby certifies that (i) the *offeror* first exceeded the monetary exemption for disclosure, as defined in (3) of this subsection, in the cost accounting period immediately preceding the period in which this *offer* was submitted and (ii) in accordance with 48 CFR 9903.202-1, the *offeror* is not yet required to submit a Disclosure Statement. The *offeror* further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the *offeror* will immediately submit a revised certificate to the *Contracting Officer*, in the form specified under paragraph (c)(1) or (c)(2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement.

Caution: *Offerors* currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$50 million or more in the current cost accounting period *may not claim* this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

## II. Cost Accounting Standards-Eligibility for Modified Contract Coverage

If the *offeror* is eligible to use the modified provisions of 48 CFR 9903.201-2(b) and elects to do so, the *offeror shall* indicate by checking the box below. Checking the box below *shall* mean that the resultant contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause in lieu of the Cost Accounting Standards clause.

☐ The *offeror* hereby *claims* an exemption from the Cost Accounting Standards clause under the provisions of 48 CFR 9903.201-2(b) and certifies that the *offeror* is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because during the cost accounting period immediately preceding the period in which this proposal was submitted, the *offeror* received less than \$50 million in awards of CAS-covered prime contracts and subcontracts. The *offeror* further certifies that if such status changes before an award resulting from this proposal, the *offeror* will advise the *Contracting Officer* immediately.

Caution: An *offeror* may not *claim* the above eligibility for modified contract coverage if this proposal is expected to result in the award of a CAS-covered contract of \$50 million or more or if, during its current cost accounting period, the *offeror* has been awarded a single CAS-covered prime contract or subcontract of \$50 million or more.

### III. Additional Cost Accounting Standards Applicable to Existing Contracts

The *offeror shall* indicate below whether award of the contemplated contract would, in accordance with paragraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.

☐ Yes      ☐ No

(End of provision)

*Alternate I (Apr1996).* As prescribed in 30.201-3(b), add the following paragraph (c)(5) to Part I of the basic provision:

☐ (5) *Certificate of Disclosure Statement Due Date by Educational Institution.* If the *offeror* is an educational institution that, under the transition provisions of 48 CFR 9903.202-1(f), is or will be required to submit a Disclosure Statement after receipt of this award, the *offeror* hereby certifies that (check one and complete):

☐ (i) A Disclosure Statement Filing Due Date of \_\_\_\_\_ has been established with the cognizant Federal agency.

☐ (ii) The Disclosure Statement will be submitted within the 6-month period ending \_\_\_\_\_ months after receipt of this award.

Name and Address of Cognizant ACO or Federal Official Where Disclosure Statement is to be Filed:

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**Parent topic:** 52.230 [Reserved]